

Author: Berg Analyst: Nicole Kwon Bill Number: AB 2487Related Bills: None Telephone: 845-7800 Introduced Date: February 21, 2008Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Injured Spouse May Recover Share Of Refund Due To Overpayment Attributable To Income Or Refundable Credit ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department. TECHNICAL BILL – No program or fiscal changes to existing program. BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department. TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____. MINOR AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____. MINOR AMENDMENT – No change in approved position of _____. See Comments below X OTHER – See comments below.**COMMENTS:**

This bill would make changes to provisions of the Revenue and Taxation Code that would allow a spouse who filed a joint income tax return to recover a portion of a tax refund attributable to his or her tax payments and credits. According to the author's office, this bill as introduced is intended to be a spot bill. As a spot bill, this bill would not impact the department's programs and operations or state income tax revenue.

Board Position:

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Franchise Tax Board Staff

Date

Nicole Kwon

3/12/08